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TOWN OF SALISBURY

1985

annual report

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TOWN OFFICERS

MODERATOR
Edward D. Bailey, '86

SELECTMEN
Edward Denoncourt, '85 (Resigned)
Bruno Floro, '86 (Appointed)
David Rapalyea, '86
John Kepper, '87

ADMINISTRATIVE ASSISTANT TO THE BOARD
Edward C. Becker

TOWN CLERK
Dora Rapalyea, '86

DEPUTY TOWN CLERK
Gayle Landry

TAX COLLECTOR
Dorothea Lovejoy, '86

DEPUTY TAX COLLECTOR
Gayle Landry

TREASURER
Norma C. Lovejoy, '86

SUPERVISORS OF THE CHECKLIST
Russell Benedict, '86 Frederick Adams, '88 Arthur Schaefer, Sr., '90

CHIEF OF POLICE
Richard Beckford

ROAD AGENT
Leon Jones, '86

FIRE CHIEF
Edwin Bowne

LIBRARY TRUSTEES
Lisa Uhrin, '88 Leslie Olanoff, '85 Sylvia Barber, '87

LIBRARIAN
Mildred Stahl (Resigned)

TRUSTEES OF TRUST FUNDS

Daniel Hughes, '88 Polly Adams, '86 Gudmund Ipsen, '87

BUDGET COMMITTEE

Norma C. Lovejoy, '88 Lawrence Reagan, '88 Donald Nixon, '88
Charlotte Cote, '86 Charles Haight, '86 John Phillips, '86
Peter Merkes, '87 Edward N. Sawyer, '87 Sandra Miller, '87
Bruno Floro (Ex officio)

PLANNING BOARD

Daisy Dunham, '88 Stan Wheeler, '86
Henry Smith, '86 Geraldine A. Burgess, '87
John Kepper (Ex officio)

ZONING BOARD OF ADJUSTMENT

David Fredette, '88 Andrew Olanoff, '86
Paul Brundrett, '87 Theodore Andrus, '87 Irene Plourde, '88

Alternates
Norma Lovejoy
Frederick Adams

HEALTH OFFICER

Charles Alexander

OVERSEER OF PUBLIC WELFARE

Board of Selectmen

FOREST FIRE WARDEN

David Fredette

BUILDING INSPECTOR

Richard Estes

RECREATION COMMITTEE

Robert Kinne Norma Lovejoy
Irene Plourde Sharon MacDuffie
David Angeli Rod Hooper

WARRANT FOR THE ANNUAL TOWN MEETING

THE POLLS WILL BE OPEN FROM 10:00 A.M. TO 7:30 P.M.
BUSINESS MEETING AT 7:30 P.M.

To the Inhabitants of the Town of Salisbury in the County of Merrimack in the State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in Salisbury on Tuesday, the 11th day of March, 1986, at ten o'clock in the forenoon, to act upon the following subjects by ballot:

1. To choose all necessary Town Officers for the ensuing year.

2. To vote by Official Ballot the Amendments to the Salisbury Zoning Ordinance as proposed by the Planning Board and printed in the Town Report. (By the Planning Board)

3. To vote by Official Ballot the Amendments to the Salisbury Building Code as proposed by the Planning Board and printed in the Town Report. (By the Planning Board)

And to act upon the following subjects at the Business Meeting at 7:30 p.m.:

4. To hear the reports of the Officers of the Town, agents, auditors and committees appointed and pass any vote relating thereto.

5. To see if the Town will vote to raise and appropriate the sum of Fifty-five thousand dollars ($55,000.00) for the purchase of a fire truck and related equipment, and to authorize the Selectmen to withdraw the sum of Thirty-five thousand dollars ($35,000.00) from the Fire Equipment Capital Reserve Fund, and to authorize the Selectmen and Treasurer to borrow on behalf of the Town the sum of Twenty thousand dollars ($20,000.00) for a period of four years by issuance of notes or bonds to be repaid in equal principal payments of Five thousand dollars ($5,000.00) plus interest thereon, and to perform all necessary powers and duties pursuant to RSA 33:8 in relation thereto. (By Ballot)

6. To see if the Town will vote to raise and appropriate the sum of Five thousand dollars ($5,000.00) to be put in the Fire Equipment Capital Reserve Fund established in 1971.

7. To see if the Town will vote to approve and construct the Maplewood Recreation Area Playground/Tennis Court Project as submitted to the Office of Recreation Services for the open selection process of Federal Land and Water Conservation Fund grant program.

8. To see if the Town will vote to raise and appropriate the sum of Fifty-nine thousand dollars ($59,000.00) for the Maplewood Recreation Area Playground/Tennis Court Project, and to direct the Selectmen to apply for, accept and expend Federal Land and Water Conservation Fund grant monies, or other Federal, State or private funding which may be available to the Town for the project, and further to authorize the Selectmen and Treasurer to borrow on behalf of the Town the sum of Twenty-five

thousand dollars ($25,000.00) for a period of five years by issuance of notes or bonds to be repaid in equal principal payments of Five thousand dollars ($5,000.00) plus interest thereon, and to perform all necessary powers and duties pursuant to RSA 33:8 in relation thereto. (By Ballot)

9. To see if the Town will vote to raise and appropriate the sum of Fifty-nine thousand dollars ($59,000.00) for the Maplewood Recreation Area Playground/Tennis Court Project, and to direct the Selectmen to apply for, accept and expend Federal Land and Water Conservation Fund grant monies, or other Federal, State or private funding which may be available to the Town for the project.

10. To see if the Town will vote to establish a Capital Reserve Fund pursuant to RSA 35:1 to be entitled the Police Equipment Capital Reserve Fund, and to appoint the Selectmen as agent for the Town to carry out the purpose of the fund. The purpose of the Police Equipment Capital Reserve Fund is to obtain a Police Vehicle and related equipment.

11. To see if the Town will vote to raise and appropriate the sum of Six thousand five hundred dollars ($6,500.00) to be put in the Police Equipment Capital Reserve Fund.

12. To see if the Town will vote to raise and appropriate the sum of Three thousand dollars ($3,000.00) to be put in the Pingree Bridge Capital Reserve Fund established in 1985.

13. To see if the Town will vote to authorize the withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as setoffs against budgeted appropriations in the amounts indicated; and further, to authorize the Selectmen to make pro-rata reductions in the amounts if estimated entitlements are reduced, or to take any action thereon:

Health	$ 1,000.00
Library	2,000.00
Fire Department	3,000.00
Police Department	3,000.00
Recreation Department	1,000.00
Total	$10,000.00

14. To see if the Town will vote to accept the Budget as presented by the Budget Committee and to raise and appropriate such sums of money as may be necessary to defray Town charges for the ensuing year or to pass any vote relating thereto.

15. To see if the Town will vote to authorize the Selectmen to make application for, to accept and to expend on behalf of the Town any and all advances, grants or other funds, gifts or contributions, which may now or hereafter be forthcoming from the United States of America, the State of New Hampshire, any Federal or State agency, or any private gift or contribution in accordance with RSA 31:95-B.

16. To see if the Town will vote to authorize the Selectmen and Treasurer to borrow money on notes on behalf of the Town in anticipation of taxes, pursuant to RSA 33:7.

17. To see if the Town will vote to authorize the Selectmen to transfer tax liens acquired by the Town at a Tax Collector's sale or to convey title to real estate acquired pursuant to a Tax Collector's deed by public auction, sealed bid or in such other manner as the Selectmen may determine as justice may require pursuant to RSA 80:42.

18. To see if the Town will vote to authorize the Selectmen to sell Town property with a value under One thousand five hundred dollars ($1,500.00).

19. To see if the Town will vote to authorize the Selectmen to sell by sealed bid or in such other manner as the Selectmen may determine to be in the best interests of the Town, a five-acre parcel of land located off of Raccoon Hill Road and described on the tax map as page 6, lot 110.

20. To see if the Town will vote to sell and convey, to the Salisbury Historical Society for the sum of One dollar ($1.00) the so-called, "Hearse House", and that the Selectmen be authorized and directed to execute, seal, and deliver a deed of the same: provided that if the building ceases to be used, maintained and insured by the Salisbury Historical Society for a continuous period of one year it shall revert to the Town of Salisbury. (By Petition)

21. To see if the Town will vote to establish a Capital Reserve Fund pursuant to RSA 35:1 to be entitled Reassessment of the Town Capital Reserve Fund, and to appoint the Selectmen as agent of the Town to carry out the purpose of the fund. The purpose of the Reassessment of the Town Capital Reserve Fund is to obtain funds for reassessment of the Town in the future. (By Petition)

22. To see if the Town will vote to raise and appropriate the sum of Forty-five hundred dollars ($4,500.00) to be put into the Reassessment of the Town Capital Reserve Fund. (By Petition)

23. To see if the Town will vote to oppose the burial, storage, transportation and production of high level radioactive waste in the Town of Salisbury and State of New Hampshire; and to call upon Congress to conduct an independent investigation with full public participation into the feasibility and prudence of the U.S. Department of Energy's (DOE's) present plan to dispose of radioactive waste and into the DOE's competence to carry out such a plan. The record of the vote on this article shall be transmitted to the Governor of New Hampshire, the New Hampshire Congressional Delegation, and to the President of the United States.

24. To see if the Town will vote to increase the size of the Board of Library Trustees from three to six and to elect at the 1987 Annual Town Meeting three additional Library Trustees, one for one year, one for two years and one for three years, thereafter for three-year terms.

25. To see if the Town will vote to adopt the provisions of RSA 72:37 for the exemption for the blind from property tax. This statute provides that every inhabitant who is legally blind shall be exempt each year from the property tax on a residence to the value of $15,000.00.

26. To transact any other business that may legally come before this meeting.

Given under our hands and seal, this 10th day of February, 1986.

DAVID RAPALYEA, Chairman
JOHN KEPPER
BRUNO FLORO
Board of Selectmen

A true copy of the 1986 Salisbury Town Warrant—Attest:

DAVID RAPALYEA, Chairman
JOHN KEPPER
BRUNO FLORO
Board of Selectmen

PROPOSED BUDGET 1986

PURPOSES OF APPROPRIATIONS	Actual Appropriations 1985	Actual Expenditures 1985	Selectmen's Budget 1986	Recommended by Budget Committee 1986	Not Recommended by Budget Committee
GENERAL GOVERNMENT					
Town Officers' Salary	$ 9,700.00	$ 9,838.64	$ 10,350.00	$ 10,350.00	
Town Officers' Expenses	23,200.00	19,485.90	20,400.00	20,400.00	
Election and Registration Expenses	500.00	432.70	1,800.00	1,800.00	
Cemeteries	3,000.00	1,230.56	3,000.00	3,000.00	
General Government Buildings	20,000.00	11,152.65	20,375.00	20,375.00	
Planning and Zoning	1,000.00	593.26	1,000.00	1,000.00	
Legal Expenses	3,000.00	2,154.87	3,000.00	3,000.00	
Association Dues and Training	1,000.00	981.75	650.00	650.00	
Central N.H. Regional Planning Comm.			500.00	500.00	
PUBLIC SAFETY					
Police Department	11,795.00	10,769.29	12,626.00	12,626.00	
Fire Department	14,100.00	13,229.68	14,850.00	14,850.00	
Civil Defense			150.00	150.00	
Building Inspection	500.00	695.00	750.00	750.00	
HIGHWAYS, STREETS & BRIDGES					
Town Maintenance	43,750.00	44,006.40	43,750.00	43,750.00	
General Highway Dept. Expenses	7,000.00	9,180.29	8,400.00	8,400.00	
Street Lighting	1,200.00	1,090.32	1,250.00	1,250.00	
Highway Projects	33,500.00	28,774.50	29,000.00	29,000.00	

SANITATION				
Solid Waste Disposal	15,157.00	14,471.75	15,275.00	15,275.00
HEALTH				
Health Department	1,700.00	1,650.00	1,750.00	1,750.00
WELFARE				
General Assistance	1,000.00		1,000.00	1,000.00
Old Age Assistance			2,000.00	2,000.00
Aid to the Disabled	7,800.00	3,040.10		
Community Action Program	645.00	645.00	677.00	677.00
Mediation Program	300.00		1.00	1.00
CULTURE AND RECREATION				
Library	5,500.00	5,500.00	6,018.00	6,018.00
Parks and Recreation	2,850.00	1,747.16	2,000.00	2,000.00
Patriotic Purposes	900.00	838.96	950.00	950.00
DEBT SERVICE				
Principal of Long-Term Bonds & Notes	9,066.00	9,066.00	5,000.00	5,000.00
Interest Expense — Long-Term Bonds & Notes	1,603.00	1,603.00	1,050.00	1,050.00
Interest Expense — Tax Anticipation Notes	500.00		1.00	1.00
CAPITAL OUTLAY				
Library Renovations	4,000.00	4,111.05	4,000.00	4,000.00
Solid Waste Projects	5,843.00		2,500.00	2,500.00
Fire Truck			55,000.00	55,000.00
Recreation Project			59,000.00	59,000.00
OPERATING TRANSFERS OUT				
Fire Equipment Cap. Reserve	5,000.00	5,000.00	5,000.00	5,000.00
Pingree Bridge Cap. Reserve	3,000.00	3,000.00	3,000.00	3,000.00
Police Department Cap. Reserve			6,500.00	6,500.00

Reevaluation of Town Cap. Reserve				4,500.00	
MISCELLANEOUS					
FICA, Retirement & Pension Contributions	2,500.00	2,015.32	2,500.00	2,500.00	
Insurance	12,715.00	9,816.35	17,425.00	17,425.00	
Unemployment Compensation	300.00	129.55	200.00	200.00	
TOTAL APPROPRIATIONS	$381,374.00	$223,010.40	$362,698.00	$367,198.00	
Less: Amount of Estimated Revenues, Exclusive of Taxes			288,510.00	288.510.00	
Amount of Taxes to be Raised (Exclusive of School and County Taxes)			74,188.00	78,688.00	

SOURCES OF REVENUE	**Estimated Revenues 1985**	**Actual Revenues 1985**	**Selectmen's Budget 1986**	**Estimated Revenues 1986**
TAXES				
Resident Taxes	$ 5,000.00	$ 5,180.00	$ 5,000.00	$ 5,000.00
Yield Taxes	10,000.00	11,390.67	5,000.00	5,000.00
Interest and Penalties on Taxes	10,000.00	11,971.00	10,000.00	10,000.00
C.U.V. Penalties	1,000.00	565.00	500.00	500.00
INTERGOVERNMENTAL REVENUES — STATE				
Shared Revenue — Block Grant	8,000.00	7,844.00	7,850.00	7,850.00
Highway Block Grant	35,321.00	35,321.00	34,250.00	34,250.00
Reimb. a/c State-Federal Forest Land	680.00	682.00	680.00	680.00
Other Reimbursements		14,746.00		
Flood Reimbursement	12,000.00	13,198.00	12,250.00	12,250.00
Flood Control — County	200.00	281.00	280.00	280.00
PILT	1,700.00	1,798.00	1,800.00	1,800.00

INTERGOVERNMENTAL REVENUES — FEDERAL				
Recreation Grant			29,500.00	29,500.00
LICENSES AND PERMITS				
Motor Vehicle Permit Fees	30,000.00	44,800.00	40,000.00	40,000.00
Dog Licenses	700.00	957.70	900.00	900.00
Business Licenses, Permits and Filing Fees		865.00	700.00	700.00
CHARGES FOR SERVICES				
Income from Departments	1,000.00	511.29	500.00	500.00
Rent of Town Property	100.00	1,991.50	300.00	300.00
Town Services	200.00			
Dividend		52.00		
MISCELLANEOUS REVENUES				
Interest on Deposits	7,000.00	8,146.87	7,500.00	7,500.00
Sale of Town Property	800.00	74.55		
OTHER FINANCING SOURCES				
Proceeds of Bonds and Long-Term Notes	120,750.00		49,500.00	49,500.00
Withdrawal from Capital Reserve	30,500.00	19,769.00	42,000.00	42,000.00
Revenue Sharing Fund	15,000.00	15,000.00	10,000.00	10,000.00
Fund Balance	33,800.00	32,556.00	29,000.00	29,000.00
Interest from Cemetery Trust Fund	1,000.00		1,000.00	1,000.00
TOTAL REVENUES AND CREDITS	$324,751.00	$227,700.58	$288,510.00	$288,510.00

1985 EXPENDITURES AND 1986 SELECTMEN'S PROPOSALS
Breakdown for line items

Line Item	1985 Appropriation	1985 Expenditures	1986 Proposal
Town Officer's Salaries	$10,350.00	$ 9,838.64	$13,864.00
a. Selectmen	2,700.00	2,700.00	2,700.00
b. Treasurer	600.00	600.00	600.00
c. Tax Collector	1,000.00	1,000.00	1,200.00
d. Deputy Tax Col.	300.00	287.68	300.00
e. Tax Collector Fees	2,000.00	1,712.50	2,000.00
f. Town Clerk	1,000.00	1,000.00	1,000.00
g. Deputy Town Clerk	450.00	495.00	550.00
h. Town Clerk Fees	1,500.00	1,893.50	2,000.00
Town Officers' Exp.	$23,200.00	$19,485.90	$20,400.00
a. Labor	10,600.00	9,599.03	10,600.00
b. Telephone	1,000.00	807.29	1,000.00
c. Mileage	400.00	165.25	400.00
d. Audit	2,500.00	2,600.00	2,600.00
e. Town Report	1,500.00	1,134.00	1,500.00
f. Tax Preparation	2,000.00	997.59	1,500.00
g. Postage	800.00	942.80	800.00
h. State & County Fees	200.00	154.50	200.00
i. General Expenses	1,200.00	646.90	1,200.00
j. Supplies	800.00	671.55	800.00
General Government Buildings	$20,000.00	$11,152.65	$20,375.00
a. Fuel Oil	3,000.00	3,055.89	3,000.00
b. Electricity	2,500.00	2,154.04	2,875.00
c. Maintenance	4,500.00	3,402.82	4,500.00
d. 1986 Projects			10,000.00

1. Remove Unsafe Chimneys
2. Paint Exterior Town Hall
3. Town Hall Trees
4. Library Septic System
5. Ventilation North Wall of Fire Station

Police Department	$11,795.00	$10,769.29	$12,626.00
a. Labor	7,000.00	6,744.78	7,250.00
b. Cruiser Expenses	1,148.00	1,091.84	1,148.00
c. General Expenses	850.00	710.27	800.00
d. Telephone	1,080.00	1,007.19	1,200.00
e. Dispatch	1,467.00	1,118.11	2,228.00
f. Animal Control	100.00	85.00	
g. Civil Defense	150.00	84.10	
Fire Department	$14,100.00	$13,229.68	$14,850.00
a. Maintenance	3,000.00	3,153.98	3,000.00
b. Incentive Reimb.	4,700.00	2,850.00	4,700.00
c. Training	500.00	386.79	500.00
d. Capital Compact	1,600.00	1,607.00	1,600.00
e. Radio Repair	500.00	501.12	500.00
f. Telephone	300.00	374.09	300.00
g. Miscellaneous	1,000.00	562.68	1,000.00
h. Rescue (Penacook)	1,250.00	1,250.00	1,250.00
i. Rescue	250.00	1,469.38	1,000.00
j. New Equipment	1,000.00	200.00	1,000.00
Insurance	$12,715.00	$11,644.22	$17,425.00
a. Workers Compensation	2,500.00	1,827.87	2,500.00
b. Multi-peril (Buildings, Contents, Fire, Liability)	4,665.00	4,277.95	5,300.00
c. Auto Fleet Policy	3,700.00	4,256.00	5,000.00
d. Town Officers' Bonds	450.00	477.00	525.00
e. Public Officials' Liability (Town Officials, Ambulance Attendants, Police Officers)	1,400.00	805.80	4,100.00

NOTES FROM THE BUDGET COMMITTEE

Notes to the Salisbury voter from the Budget Committee relating to its recommendation of $59,000.00 for the Maplewood Recreation Area: A public hearing was held on the project due to the size of the funds requested. Attendance was small and primarily consisted of those involved in advocating the project. Following the project hearing, the project was discussed in detail and was tentatively disapproved by the Budget Committee pending the results of the public hearing on the entire budget.

During the budget hearing on February 2, 1986, discussion again took place regarding the inclusion of the $59,000.00 in the recommended budget. Warrant articles were available which provided alternative ways of approving and financing the project. It became evident that this one item represented greater than 10% of the budget to be raised by taxation. If the Budget Committee voted to withold their recommendation (disapprove) in the budget presented to the town at town meeting, the voters could not add the funds at town meeting due to the constraint of 10% increase.

Following the public hearing on the budget, the consensus of the Budget Committee was to include it in the budget with serious reservations. This will allow the decision to be made by the voters at town meeting.

The budget committee is concerned about the added expense at this time for the following reasons:

1. Federal cost sharing of $29,500.00 is tentative and may be reduced or never be available.
2. The project was hastily prepared in November 1985 to take advantage of the "matching funds" before the Gramm Rudman Bill passed Congress.
3. Present and future budget needs of the town include:
   a. New tank truck this year $55,000.00
   b. New police cruiser in near future (no cost sharing available)
   c. New rescue truck within three years
   d. Possible school expansion
4. It is viewed by the Budget Committee as unfair to burden the taxpayer with $59,000.00 out of funds raised by taxation for a project as tentative as the Maplewood Recreation Area without a specific vote at town meeting.

PROPOSED AMENDMENTS
TOWN OF SALISBURY ZONING ORDINANCE

A. Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Zoning Ordinance as follows:

In ARTICLE III (DEFINITIONS) insert alphabetically a new definition: PRESITE BUILT HOUSING — As defined by RSA 674: 31-a, is:"Any structure designed primarily for residential occupancy which is wholly or in substantial part made, fabricated, formed or assembled in off-site manufacturing facilities in conformance with the United States Department of Housing and Urban Development minimum property standards and local building codes, for installation or assembly and installation, on the building site." Presite built housing does not include manufactured housing.

AND

In ARTICLE III (DEFINITIONS) insert the following sentence at the end of the definition of MANUFACTURED HOUSING: Manufactured housing does not include presite built housing.

AND

In ARTICLE III (DEFINITIONS) insert in the first sentence of the definition of DWELLING the underlined words: DWELLING — Any building, including manufactured housing and presite built housing, designed for use as the place of residence for one or more families.

AND

In ARTICLE IV (GENERAL PROVISIONS) insert in Section F the underlined words: F. Manufactured housing and presite built housing located on buildable lots shall comply with space requirements and other reasonable controls applicable to conventional single family housing.

AND

In ARTICLE VI (DISTRICTS AND PERMITTED USES) in Section A, subsection 2, delete the underlined words: 2. Dwellings,including manufactured housing;

EXPLANATION: In the 1984 recodification of Planning and Zoning laws, the State legislature inserted a new term, manufactured housing, to define mobile homes and prefabricated housing; we changed our definitions accordingly. During the past legislative session, another term, presite built housing, was inserted. The definitions of manufactured housing and presite built housing are mutually exclusive; the term "presite built housing" refers only to prefabricated modular housing, while the term "manufactured housing" refers only to mobile homes. The proposed amendments incorporate this change into the Zoning Ordinance. The five changes pertaining to this topic are presented for one yes or no vote.

B. Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Zoning Ordinance as follows:

In ARTICLE V (LOT SIZE AND LOCATION OF BUILDING) insert in

Section A the underlined words: A. The minimum size of a buildable lot shall be two acres or shall be determined by the type of soil and other physical characteristics of the land, when and if standards and criteria for such a determination are set forth in the Master Plan and in appropriate local land use regulations.

AND

In ARTICLE V (LOT SIZE AND LOCATION OF BUILDINGS) insert in Section B the underlined words: B. A buildable lot shall have a minimum frontage of 200 feet or a dimension determined by the physical characteristics of the land, when and if standards and criteria are set forth in the Master Plan and in appropriate local land use regulations. Frontage shall be on a Class I through V highway or on an established road in a subdivision approved by the Planning Board. Lots on Class VI roads may be buildable subject to the provisions of RSA 674: 41, I(c).

EXPLANATION: Cognizant of changes and trends in State law, the Planning Board, in its work on the Master Plan, has been gathering and reviewing information on a variety of flexible and innovative techniques for growth management and zoning. No formal proposals for changes have been finalized and will not be without extensive input from Townspeople. However, the Board hopes to be ready to present this information for study by the Town during the ensuing year. The land use regulations involved are the Master Plan, Subdivision Regulations, and Site Plan Review Regulations, all of which can be amended by the Planning Board following public hearings. If Townspeople direct the Board to implement more flexible techniques in those regulations, proposed development would continue to be governed by the two acre/200' frontage requirement until the 1987 Town Meeting. This proposed amendment might give leeway to the Town to begin using more flexible techniques sooner.

C. Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Zoning Ordinance as follows:

In ARTICLE V (LOT SIZE AND LOCATION OF BUILDINGS) delete Section G which reads as follows: G. When a principal building is in nonconformance with the setback requirements, the setback requirements for any new accessory buildings may be altered by a special exception granted by the Board of Adjustment in accordance with ARTICLE VII.

EXPLANATION: At last year's Town Meeting an amendment was passed which made Article VII, Section C of the Zoning Ordinance read as follows: "C. A nonconformance may not be expanded beyond its preexisting size and status unless a special exception is granted by the Board of Adjustment in accordance with this Article. A preexisting residential use or structure in nonconformance solely with respect to the dimensional requirements of this Ordinance may be expanded without a special exception so long as the expansion does not increase the nonconformity."

Section G of Article V (as printed in the proposed amendment above) applies only to new accessory buildings, while the other section applies to any expansion of residential buildings and uses. With Section G in effect, a person who proposed to build a detached garage along side of his nonconforming house (40 feet from the road) could do so only with a special exception, while a person in the same nonconforming situation who proposed to build an attached garage could do so without a special exception. The Board's feeling is that with the amendment passed last year to Article VII, Section C, Section G of Article V is no longer appropriate and should be deleted.

D. Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Zoning Ordinance as follows:

In ARTICLE VI (DISTRICTS AND PERMITTED USES) in Section A (Residential Districts), insert a new subsection 3 as follows:

3. Special Exceptions, in accordance with Article VII.

a. Retail shops for crafts or antiques in dwellings or accessory buildings.

AND

In ARTICLE VIII (SIGNS) in Section A (Residential Districts), subsection 1, insert the underlined words: 1. No more than two signs relating to permitted uses or to special exceptions, as listed in Article VI, Sections A-2 and A-3, are allowed on the grounds or attached to a building.

EXPLANATION: This proposed amendment would have been submitted by petition, but the party involved was misinformed as to the deadline for submitting petition amendments; the Planning Board is including the proposal out of courtesy. The criteria for issuing any special exception are already included in the Zoning Ordinance as follows: 1) whether the area proposed for the use is appropriate and capable of supporting the use; 2) whether the proposed use will adversely affect abutters and others in the vicinity by virtue of effects on property values, creation of noise and waste, duration of the use, proximity to other uses; 3) degree of similarity with other existing uses in the district and the immediate vicinity; 4) provision of on-site facilities that may be required such as parking and buffering and screening; 5) effects on pedestrian and vehicular traffic; and 6) whether the proposal will constitute a change in the use or in the nature and purpose of the use. The Board of Adjustment would address these criteria when determining whether or not to grant a special exception for a craft or antique shop in a residential district.

E. Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Zoning Ordinance as follows:

In ARTICLE IX (DRIVEWAYS AND OTHER ACCESSES TO TOWN ROADS) delete the words Board of Selectmen or their agent and substitute the words Planning Board as underlined: It shall be unlawful to construct a driveway or other access to a Town road, or to alter....to the extent that the

new construction or alteration fails to conform to the terms and specifications of a written permit to be issued by the Planning Board in accordance with regulations promulgated by the Planning Board under RSA 236:13.

EXPLANATION: In rewriting the Zoning Ordinance in 1984, the Planning Board misinterpreted the State statute regarding the issuance of driveway permits and delegated that authority to the Board of Selectmen or its agent. According to the statute, the responsibility belongs to the Planning Board. The proposed amendment rectifies that error.

PROPOSED AMENDMENTS
TOWN OF SALISBURY BUILDING CODE

A. Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Building Code as follows:

In ARTICLE III (DEFINITIONS) insert alphabetically a new definition: PRESITE BUILT HOUSING — As defined by RSA 674:31-a, is: "Any structure designed primarily for residential occupancy which is wholly or in substantial part made, fabricated, formed or assembled in off-site manufacturing facilities in conformance with the United States Department of Housing and Urban Development minimum property standards and local building codes, for installation or assembly and installation, on the building site." Presite built housing does not include manufactured housing.

AND

In ARTICLE III (DEFINITIONS) insert the following sentence at the end of the definition of MANUFACTURED HOUSING: Manufactured housing does not include presite built housing.

AND

In ARTICLE III (DEFINITIONS) insert in the definition of DWELLING the underlined words: DWELLING — Any building, including manufactured housing and presite built housing, designed for use as the place of residence for one or more families.

AND

In ARTICLE VI (CONSTRUCTION REQUIREMENTS; FIRE SAFETY REQUIREMENTS) in Section A, subsection 1, delete the underlined words: 1. All dwellings, including manufactured housing located on individual lots, and proposed living space additions thereto shall be set on footings extending to 4'0" below finished grade and on a permanent enclosed foundation of brick, stone, concrete, or concrete block.

AND

In ARTICLE VI (CONSTRUCTION REQUIREMENTS; FIRE SAFETY REQUIREMENTS) in Section A, subsection 2, delete the underlined words: 2. All dwellings, including manfactured housing, shall have a minimum of 600 square feet of ground floor living space.

AND

In ARTICLE VI (CONSTRUCTION REQUIREMENTS; FIRE SAFETY REQUIREMENTS) in Section A, delete subsection 4 and insert a new subsection 4 as follows: 4. All dwellings and commercial buildings and each dwelling unit within any building, shall have a minimum of two easily accessible, reasonably separated exits, windows excluded.

AND

In ARTICLE VI (CONSTRUCTION REQUIREMENTS; FIRE SAFETY REQUIREMENTS) in Section A, subsection 5, delete the underlined words: 5. All dwellings, including manufactured housing, and all public and commercial buildings shall be equipped with adequate septic disposal facilities complying with the State of New Hampshire Water Supply and Pollution Control Commission regulations.

EXPLANATION: These changes are proposed for the same reasons outlined in the explanation for Amendment No. 1 of the Zoning Ordinance. These amendments make the changes to the Building Code. The seven changes pertaining to this topic are presented for one yes or no vote.

B. Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Building Code as follows:

Delete ARTICLE VII (FLOOD HAZARD AREAS) and insert a new ARTICLE VII as follows:

ARTICLE VII. FLOODPLAIN DEVELOPMENT REGULATIONS.

The following regulations shall apply to all lands designated as flood hazard areas by the Federal Emergency Management Agency in its "Flood Insurance Study for the Town of Salisbury, N.H." together with the associated Flood Insurance Rate Maps and Flood Boundary and Floodway maps of the Town of Salisbury, dated April 15, 1986, which are declared to be a part of this Ordinance.

A. DEFINITIONS. In these regulations the following terms shall have the following meanings:

DEVELOPMENT — Any man-made change to improved or unimproved real estate, including but not limited to buildings or other structures, mining, dredging, filling, grading, paving, excavation or drilling operations.

ELEVATION — Measurement shall be in relation to mean sea level.

LOWEST FLOOR — Determination shall include basement.

SUBSTANTIAL IMPROVEMENT — Any repair, reconstruction, or improvement of a structure, the cost of which equals or exceeds 50 percent of the market value of the structure either before the improvement or repair is started, or, if the structure has been damaged, and is being restored, before the damage occurred. The term does not include: 1) any project for improvement of a structure in order to comply with existing State or local health, sanitary, or safety code specifications which are solely necessary to assure safe living conditions; or 2) any alteration of a structure listed on the National Register of Historic Places or a State Inventory of Historic Places.

B. All proposed development in any special flood hazard area shall require a permit.

C. The Building Inspector shall review all building permit applications for new construction or substantial improvements to determine whether proposed building sites will be reasonably safe from flooding.

D. If a proposed building site is in a location which has a flood hazard, any proposed new construction or substantial improvements, including manufactured housing and presite built housing, must meet the following requirements:

1. The structure must be designed, or modified, and anchored to prevent floatation, collapse, or lateral movement.

2. Construction materials and utility equipment which are resistant to flood damage must be used.

3. Construction methods and practices which will minimize flood damage must be used.

E. Where new and replacement water and sewer systems, including on-site systems, are proposed in flood-prone areas, the applicant shall provide the Building Inspector with assurance that the new and replacement sanitary sewage systems will be designed to minimize or eliminate infiltration of flood waters into the systems and discharges from the systems into flood waters, and that on-site waste disposal systems will be located to avoid impairment to them or contamination from them during flooding.

F. The Building Inspector shall maintain for public inspection and shall furnish upon request, any certification of flood-proofing and information on the elevation of the level of the lowest floor of all new or substantially improved structures, and include whether or not such structures contain a basement, and if the structure has been flood-proofed, the elevation to which the structure was flood-proofed. This information must be furnished by the applicant.

G. The Building Inspector shall review proposed developments to assure that all necessary permits have been applied for and/or received from those governmental agencies for which approval is required by Federal or State law, including Section 404 of the Federal Water Pollution Control Act Amendments of 1972, 33, U.S.C. 1334. It shall be the responsibility of the applicant to certify these assurances to the Building Inspector.

H. In riverine situations, prior to the alteration or relocation of a watercourse, the applicant for such authorization shall notify the N.H. Office of State Planning and Wetlands Board and submit copies of such notification to the Building Inspector and the Federal Emergency Management Agency. Further, the applicant shall be required to submit copies of said notification to those adjacent communities as determined by the Building Inspector. Within the altered or relocated portion of any watercourse, the applicant shall submit to the Building Inspector, certification provided by a registered professional engineer assuring that the flood carrying capacity of the watercourse has been maintained.

I. The following requirements shall apply in specific zones designated on the Flood Insurance Rate Maps.

1. In unnumbered "A" zones, as defined on the community's Flood Insurance Rate Map, the Building Inspector shall obtain, review, and reasonably utilize any 100-year flood elevation data available from a Federal, State, or other source, as criteria to require the following:

a. All new construction and substantial improvements of residential structures shall have the lowest floor elevated to or above the 100-year flood level.

b. All new construction and substantial improvements of non-residential structures shall have the lowest floor elevated or flood-proofed to or above the 100-year flood level.

2. Manufactured housing shall be anchored to resist floatation, collapse, or lateral movement by providing over-the-top and frame ties to ground anchors.

a. Over-the-top ties shall be provided at each of the four corners with two additional ties per long side at intermediate locations; manufactured housing less than 50 feet long shall require only one tie per side.

b. Frame ties shall be provided at each corner with five additional ties per side at intermediate points; manufactured housing less than 50 feet long shall require four ties per side.

c. All components of the anchoring system shall be capable of carrying a force of 4,800 pounds.

d. Any additions to the manufactured housing shall be similarly anchored.

EXPLANATION: The Town has been in the Emergency Phase of the National Flood Insurance Program since a vote of Town Meeting in 1976. In order to convert to the Regular Program, which would enable policyholders to purchase additional coverage, more extensive regulations must be adopted. Failure to do so will result in the Town's suspension from the program. The content of the proposed regulations is the minimum necessary for conversion to the Regular Program.

SELECTMEN'S REPORT

The Board of Selectmen considers that 1985 was a successful year for the Town. The year was generally a quiet one in that no major projects were undertaken and no major man-made or natural catastrophies to disrupt the orderly progress of town business and activities occurred.

The annual town meeting produced a budget showing an increase of 19% in the municipal budget and the school portion rose approximately 11% from the previous year. However, increased revenues from local sources kept the increase in the total tax rate at just under 8%. Once again, cash flow was sufficiently steady that it was not necessary for the Town to borrow money in anticipation of taxes. The year-end report of the auditors of the Town's finances shows that the monetary affairs of the Town are in good order and that the Town's financial position is sound. Prudential management of the Town's resources has again produced a healthy surplus, a sizable portion of which will undoubtedly be applied toward the 1986 tax rate.

Selectman Edward Denoncourt resigned for personal reasons, effective July first. His decision was accepted with regret, and Bruno Floro was appointed to fill the position for the remainder of the year.

In June, acting on behalf of the Town, as authorized at the 1985 Town Meeting, the Selectmen entered into the cooperative agreement for disposal of the Town's solid wastes through the Concord Regional Solid Waste/Resource Recovery Cooperative. The Cooperative officially came into being on July first, and Edward Sawyer was named as the Salisbury representative on the Joint Board governing the activities of the organization. At year's end, the numerous contract negotiations incident to the construction and operation of the disposal facility were proceeding on schedule. Industrial Development bonding for the construction of the project has been approved by the Industrial Development Authority. Target date for completion and start-up of the facility is mid to late 1988, and at the present time, indications are that costs presented at last year's Town Meeting are still on target.

Planning for the hydrogeologic evaluation of the Salisbury landfill site continues. Late in the year, with the advice and technical assistance of the State Office of Solid Waste Management, the decision was made to proceed, as soon as the weather and availability of the necessary equipment permit, to dig numerous pits to determine the hydraulic characteristics of the underlying strata. The gathering and analysis of data from these pits will then provide the information needed for proper placement of wells to monitor the seepage from the landfill and thus to determine the impact, if any, of the movement of this leachate on the quality of ground and surface waters in this area.

Some planned projects for the improvement of Town buildings were not accomplished, primarily because of the unavailability of contractors to un-

dertake such minor tasks. Of major importance, however, was the drilling of a new well to provide the Town Hall with a potable and dependable source of water. The exterior doors of the Town Hall were replaced, the sills of the bookroom addition to the library were repaired, the chimney removed, the front reclapboarded, and the addition painted; the library foundation was insulated and enclosed; and the first phase of the renovation of the library interior was completed. In December, a contract was awarded for the painting of the interior of the Town Hall and the project has since been completed.

Some progress was made in the beautification of the Town through removal of junk automobiles, delapidated and unsafe buildings, and dead trees within the right-of-way on town roads. The Town will continue the tree removal program in 1986 and will place renewed emphasis on vehicle and building removals by the property owners concerned.

Once again, the Board wishes to pay tribute to all those elected and appointed officials and to all those who have volunteered their time, talents and tangible resources for the betterment of their community. In particular, recognition must be given to the Budget Committee and the Planning Board for their diligence and astuteness in providing the guidance and direction for both the immediate and the future conduct of town affairs. Specific thanks go to the Salisbury Nursery for underwriting the cost and providing the plant materials and labor to landscape the grounds at Academy Hall. The Board must also express its gratitude to Dennis and Martha Patten for their leadership of the Old Home Day Committee and their efforts to make that occasion a memorable event; to Arthur Schaefer Sr. for building and installing shelving in the storage room at Academy Hall; and to all those unnamed individuals who have worked quietly and anonymously, but effectively, to demonstrate their pride in the town and their desire to make Salisbury a better place in which to live.

As always, the Board welcomes the opinions and suggestions of the citizens of the town. Only with guidance and assistance from the townspeople can the Selectmen, acting as their agent, conduct the business of the town in a manner which will satisfy and reflect the will of the majority.

Respectfully submitted

DAVID RAPALYEA
JOHN KEPPER
BRUNO FLORO
Board of Selectmen

PLANNING BOARD REPORT

The Planning Board approved five subdivisions during 1985, creating a total of 15 new buildable lots. The number of new lots created per application is broken down as follows: 11, 1, 2, -1, 1.

The past year has been a frustrating one for the Planning Board. Our goals seemed quite clear following the 1985 Town Meeting: 1) we needed to update the Master Plan to include the new sections mandated by State law, to reflect current legal trends in land use and growth management, and to reflect the current ideas and attitudes of Townspeople; 2) we needed to develop a Capital Improvements Program to accompany the updated plan; 3) we needed to revise the Subdivision Regulations and the Site Plan Review Regulations to reflect changes in State law and to implement changes arising from the updated Master Plan; and 4) we needed to review the Zoning Ordinance and Building Code insuring that all provisions had a sound basis in the Master Plan and to prepare any necessary amendments for presentation to the voters. In short, the Board intended to accomplish all of the preliminary tasks necessary to make a determination as to the feasibility of growth management for Salisbury and to be in compliance with the deadline set by the State Legislature for the updating of local land use regulations. The Board planned to be able to present its recommendations for vote of the 1986 Town Meeting, when the Interim Growth Mangement Regulations, adopted in 1985, expired. The Planning Board did not finish these tasks, and work must continue through 1986.

All tasks hinged on the updating of the Master Plan, and despite attendance at seminars and the willingness of professionals from the U.S. Geological Service, the Soil Conservation Service, and other agencies to be of assistance, the Board has had difficulty assimilating information in the proper sequences and compiling the maps and statistics necessary to begin forming policies for the future. The Board has been grappling with the question of how to design regulations which address the physical capabilities of the land, protect the quality of the environment, protect property rights, preserve property values, and at the same time address economic considerations for the Town as a whole.

The issues are complex, but the Board is confident that the original goals can be accomplished during the ensuing year. Of major importance will be Townspeople's input through responses to questionnaires and attendance at meetings and hearings held to discuss the issues.

Respectfully submitted,

DAISY DUNHAM, Chairman
HENRY SMITH
GERALDINE BURGESS
STANLEY WHEELER
JOHN KEPPER

TAX COLLECTOR'S REPORT

Fiscal Year Ended December 31, 1984

—DR.—

		Levies Of:	
	1985	1984	Prior
Uncollected Taxes — Beginning of Fiscal Year			
Property Taxes		$59,289.95	
Resident Taxes		320.00	$ 20.00
Yield Taxes		1,428.78	
Taxes Committed To Collector:			
Property Taxes	$413,026.36		
Resident Taxes	5,410.00		
Land Use Change Taxes	565.00		
Yield Taxes	10,511.60		
Added Taxes:			
Property Taxes	536.65		
Resident Taxes	630.00	30.00	
Overpayments:			
a/c Property Taxes	126.13		
Interest Collected on Delinquent			
Property Taxes:	1,094.38	4,041.99	
Penalties Collected on Resident Taxes	11.00	31.00	1.00
TOTAL DEBITS	$431,911.12	$65,141.72	$ 21.00

—CR.—

Remittances to Treasurer During Fiscal Year:			
Property Taxes	$361,429.56	$58,989.28	
Resident Taxes	5,000.00	310.00	$ 10.00
Yield Taxes	9,961.89	1,428.78	
Land Use Change Taxes	565.00		
Interest Collected During Year	1,094.38	4,041.99	
Penalties on Resident Taxes	11.00	31.00	1.00
Abatements Made During Year:			
Property Taxes	1,719.27	300.67	
Resident Taxes	510.00	20.00	
Uncollected Taxes — End of Fiscal Year:			
(As Per Collector's List)			
Property Taxes	50,534.34		
Resident Taxes	530.00	20.00	10.00
Sewer Rents	549.71		
Error	5.97		
TOTAL CREDITS	$431,911.12	$65,141.72	$ 21.00

SUMMARY OF TAX SALES ACCOUNTS
Fiscal Year Ended December 31, 1985

—DR.—

	Tax Sales on Account of Levies Of		
	1985	1984	1983
Balance of Unredeemed Taxes — Beginning Fiscal Year*		$11,105.40	$ 5,584.42
Taxes Sold To Town During Current Fiscal Year**	31,991.68		
Interest Collected After Sale	1,680.43	3,001.11	2,053.94
TOTAL DEBITS	$33,672.11	$14,106.51	$ 7,638.36

—CR.—

Remittances to Treasurer During Year:			
Redemptions	$25,780.59	$ 8,898.51	$ 5,584.42
Interest & Costs After Sale	1,680.43	3,001.11	2,053.94
Unredeemed Taxes End of Fiscal Year	6,211.09	2,206.89	
TOTAL CREDITS	$33,672.11	$14,106.51	$ 7,638.36

*These sums represent the total of Unredeemed Taxes, as of January 1, 1986 from Tax Sales held in *Previous* Fiscal Years.

**Amount of Tax Sale(s) held during current fiscal year, including total amount of taxes, interest and costs to date of sale(s).

TOWN CLERK'S REPORT
FOR THE YEAR ENDING DECEMBER 31, 1985

Motor Vehicle Permits	$44,800.00
Dog Licenses	891.70
Filing Fees	7.00
Marriage Licenses	100.00
NHMV Stickers	32.50
TOTAL	$45,831.20

DORA RAPALYEA
Town Clerk

SCHEDULE OF TOWN PROPERTY

Academy Hall — building, contents	$110,000.00
Town Hall — building, contents	89,000.00
Library — building, contents	33,750.00
Fire Department — building, contents, including trucks	124,200.00
Hearse House	2,400.00
Land	29,350.00

SUMMARY INVENTORY

Land	$ 6,929,235.00
Buildings	12,060,850.00
Utilities	636,200.00
Mobile Homes	174,200.00
Blind Exemptions	25,800.00
Elderly Exemptions	173,700.00

Number of War Service Credits: 78

TAX RATE APPROVAL LETTER

October 25, 1985

Taxes Committed to Collector:		
Town Property Taxes Assessed	$415,149.00	
Total Gross Property Taxes	$415,149.00	
Less: Est. War Service Tax Credits	3,900.00	
Net Property Tax Commitment	$411,249.00	
Net School Appropriations	$316,453.00	
County Tax Assessment	48,859.00	
Tax Rate — Town		$ 21.18

TAX RATE

Municipal	$ 3.13
County	2.46
School	15.59
Tax Rate (per $1,000.00)	$21.18

Carri • Plodzik • Sanderson
accountants & auditors

A. Bruce Carri, C.P.A.
Stephen D. Plodzik, P.A.
Robert E. Sanderson, P.A.

193 North Main Street
Concord, New Hampshire 03301
Telephone: 603-225-6996

To the Members of
the Board of Selectmen
Town of Salisbury
Salisbury, New Hampshire

We have examined the combined financial statements and the combining fund and account group financial statements of the Town of Salisbury, New Hampshire as of and for the year ended December 31, 1985, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the combined financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the combined financial statements and the combining fund and account group financial statements referred to above present fairly the financial position of the Town of Salisbury, New Hampshire at December 31, 1985, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the combining fund and account group financial statements. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the combined financial statements of the Town of Salisbury, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined, combining fund and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

January 8, 1985

Carri - Plodzik - Sanderson

EXHIBIT A
TOWN OF SALISBURY
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1985

ASSETS	Governmental Fund Types		Fiduciary Fund Type	Account Groups	Totals (Memorandum Only)	
	General	Special Revenue	Trust Funds	General Long-Term Debt	December 31, 1985	December 31, 1984
Cash	$122,050	$13,223	$162,869	$	$298,142	$237,640
Investments, At Cost			81,115		81,115	81,115
Receivables						
Taxes	60,062				60,062	77,749
Due From Other Governments	13,198	2,766			15,964	14,806
Due From Other Funds						14,000
Amount To Be Provided For Retirement of General Long-Term Debt				15,000	15,000	24,066
TOTAL ASSETS	$195,310	$15,989	$243,984	$15,000	$470,283	$449,376
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts Payable	$	$	$	$	$	$ 136
Yield Tax Security Deposits	4,660				4,660	7,510
Redemptions Due Others	1,753				1,753	
Due To Other Governments	124,453				124,453	110,328
Due To Other Funds						14,000
Notes Payable				15,000	15,000	24,066
Deferred Revenue						50
Total Liabilities	130,866			15,000	145,866	156,090
Fund Equity						
Fund Balances						
Reserved For Encumbrances	8,912				8,912	20,734
Reserved For Endowments			17,028		17,028	15,512
Unreserved						
Designated For Capital Acquisitions			226,956		226,956	187,440
Undesignated	55,532	15,989			71,521	69,600
Total Fund Equity	64,444	15,989	243,984		324,417	293,286
TOTAL LIABILITIES AND FUND EQUITY	$195,310	$15,989	$243,984	$15,000	$470,283	$449,376

EXHIBIT B
TOWN OF SALISBURY
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types
For The Fiscal Year Ended December 31, 1985

	Governmental Fund Types		Totals (Memorandum Only)	
	General	Special Revenue	December 31, 1985	December 31, 1984
Revenues				
Taxes	$442,681	$	$442,681	$413,038
Intergovernmental Revenues	73,870	10,365	84,235	82,021
Licenses and Permits	45,743		45,743	31,881
Charges For Services	2,064		2,064	1,967
Miscellaneous	8,454	1,686	10,140	11,678
Other Financing Sources				
Interfund Transfers	34,769	5,500	40,269	41,150
Total Revenues and Other Sources	607,581	17,551	625,132	581,735
Expenditures				
General Government	63,233		63,233	66,370
Public Safety	24,803		24,803	27,116
Highways, Streets, Bridges	88,000		88,000	67,892
Sanitation	14,472		14,472	14,379
Health	1,650		1,650	1,640
Welfare	3,685		3,685	6,312
Culture and Recreation	2,586	5,362	7,948	6,546
Debt Service				
Principal	9,066		9,066	10,044
Interest	1,603		1,603	2,206
Capital Outlay	12,761		12,761	
Other Uses				
Interfund Transfers	27,500	15,000	42,500	34,150
Intergovernmental Transfers	365,312		365,312	337,077
Total Expenditures and Other Uses	614,671	20,362	635,033	573,732
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(7,090)	(2,811)	(9,901)	8,003
Fund Balances - January 1	71,534	18,800	90,334	82,331
Fund Balances - December 31	$ 64,444	$15,989	$ 80,433	$ 90,334

The accompanying notes are an integral part of these financial statements

EXHIBIT C
TOWN OF SALISBURY
Combined Statement of Revenues, Expenditures and Changes in Fund Balaoces
Budget and Actual
General and Special Revenue Fund Types
For The Fiscal Year Ended December 31, 1985

The accompanying notes are
an integral part of these financial statements.

	General Fund			Special Revenue Funds			Totals		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues									
Taxes	$438,884	$442,681	$ 3,797	$	$	$	$438,884	$442,681	$ 3,797
Intergovernmental Revenues	73,762	73,870	108	15,000	10,365	(4,635)	88,762	84,235	(4,527)
Licenses and Permits	41,035	45,743	4,708				41,035	45,743	4,708
Charges For Services	1,700	2,064	364				1,700	2,064	364
Miscellaneous	7,400	8,454	1,054		1,686	1,686	7,400	10,140	2,740
Other Financing Sources									
Interfund Transfers	35,566	34,769	(797)	5,500	5,500		41,066	40,269	(797)
Total Revenues and Other Sources	598,347	607,581	9,234	20,500	17,551	(2,949)	618,847	625,132	6,285
Expenditures									
General Government	83,881	63,233	20,648				83,881	63,233	20,648
Public Safety	27,380	24,803	2,577				27,380	24,803	2,577
Highways, Streets, Bridges	95,200	88,000	7,200				95,200	88,000	7,200
Sanitation	15,157	14,472	685				15,157	14,472	685
Health	1,700	1,650	50				1,700	1,650	50
Welfare	9,745	3,685	6,060				9,745	3,685	6,060
Culture and Recreation	3,750	2,586	1,164	5,500	5,362	138	9,250	7,948	1,302
Debt Service									
Principal	9,066	9,066					9,066	9,066	
Interest	2,103	1,603	500				2,103	1,603	500
Capital Outlay	24,843	12,761	12,082				24,843	12,761	12,082
Other Uses									
Interfund Transfers	13,500	27,500	(14,000)	15,000	15,000		28,500	42,500	(14,000)
Intergovernmental Transfers	365,312	365,312					365,312	365,312	
Total Expenditures and Other Uses	651,637	614,671	36,966	20,500	20,362	138	672,137	635,033	37,104
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(53,290)	(7,090)	46,200		(2,811)	(2,811)	(53,290)	(9,901)	43,389
Fund Balances - January 1	71,534	71,534		18,800	18,800		90,334	90,334	
Fund Balances - December 31	$ 18,244	$ 64,444	$46,200	$18,800	$15,989	($2,811)	$ 37,044	$ 80,433	$43,389

EXHIBIT D
TOWN OF SALISBURY
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Trust Funds
For The Fiscal Year Ended December 31, 1985

The accompanying notes are
an integral part of these financial statements.

	Trust Funds		Capital Reserve Funds		Totals (Memorandum Only)	
	Expendable	Nonexpendable	Town	School	December 31, 1985	December 31, 1984
Revenues						
New Funds	$	$ 300	$	$20,000	$ 20,300	$ 20,000
Interest and Dividend Income	1,289		16,106	1,179	18,574	23,604
Other Financing Sources						
Interfund Transfers			22,000		22,000	16,000
Total Revenues and Other Sources	1,289	300	38,106	21,179	60,874	59,604
Expenditures						
Cemetery	73				73	73
Interest Penalty On Early Withdrawal						4,104
Other Uses						
Interfund Transfers			19,769		19,769	23,000
Intergovernmental Transfers						95,000
Total Expenditures and Other Uses	73		19,769		19,842	122,177
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,216	300	18,337	21,179	41,032	(62,573)
Fund Balances - January 1	7,532	7,980	182,099	5,341	202,952	265,525
Fund Balances - December 31	$8,748	$8,280	$200,436	$26,520	$243,984	$202,952

EXHIBIT A-1
TOWN OF SALISBURY
All Special Revenue Funds
Combining Balance Sheet
December 31, 1985

ASSETS	Federal Revenue Sharing	Salisbury Free Library	Totals December 31, 1985	Totals December 31, 1984
Cash	$10,671	$2,552	$13,223	$16,233
Due From Other Governments	2,766		2,766	2,567
TOTAL ASSETS	$13,437	$2,552	$15,989	$18,800
FUND BALANCES				
Fund Balances				
Unreserved				
Undesignated	$13,437	$2,552	$15,989	$18,800
TOTAL FUND BALANCES	$13,437	$2,552	$15,989	$18,800

The accompanying notes are
an integral part of these financial statements.

EXHIBIT A-2
TOWN OF SALISBURY
All Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For The Fiscal Year Ended December 31, 1985

	Federal Revenue Sharing	Salisbury Free Library	Totals Year Ended December 31, 1985	Totals Year Ended December 31, 1984
Revenues				
Intergovernmental Revenues	$10,365	$	$10,365	$11,426
Local Sources	1,432	254	1,686	2,148
Other Financing Sources				
Interfund Transfers		5,500	5,500	4,150
Total Revenues and Other Sources	11,797	5,754	17,551	17,724
Expenditures		5,362	5,362	3,825
Other Uses				
Interfund Transfers	15,000		15,000	14,000
Total Expenditures and Other Uses	15,000	5,362	20,362	17,825
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(3,203)	392	(2,811)	(101)
Fund Balances - January 1	16,640	2,160	18,800	18,901
Fund Balances - December 31	$13,437	$2,552	$15,989	$18,800

The accompanying notes are
an integral part of these financial statements.

EXHIBIT B-1
TOWN OF SALISBURY
All Trust Funds
Combining Balance Sheet
December 31, 1985

ASSETS	Trust Funds		Capital Reserve Funds		Totals	
	Expendable	Nonexpendable	Town	School	December 31, 1985	December 31, 1984
Cash	$8,748	$8,280	$119,321	$26,520	$162,869	$135,887
Investments, At Cost			81,115		81,115	81,115
TOTAL ASSETS	$8,748	$8,280	$200,436	$26,520	$243,984	$217,002
LIABILITIES AND FUND BALANCES						
Liabilities						
Due To Other Funds	$	$	$	$	$	$ 14,000
Deferred Revenues						50
Total Liabilities						14,050
Fund Balances						
Reserved For Endowments	8,748	8,280			17,028	15,512
Unreserved						
Designated For Capital Acquisitions			200,436	26,520	226,956	187,440
Total Fund Balances	8,748	8,280	200,436	26,520	243,984	202,952
TOTAL LIABILITIES AND FUND BALANCES	$8,748	$8,280	$200,436	$26,520	$243,984	$217,002

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1985

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are Federal Revenue Sharing and Salisbury Free Library funds.

FIDUCIARY FUNDS

Trust Funds - Trust Funds are used to account for the assets held in trust by the Town for others.

B. Account Groups (Fixed Assets and Long-Term Liabilities)

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses)

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1985

in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

C. Basis of Accounting

The accounts of the General, Special Revenue, and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust funds are accounted for using the accrual basis of accounting.

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. The Town budget represents departmental appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1985

necessary. State Statutes require balanced budgets but provide for the use of beginning fund balance to achieve that end. In 1985, the beginning fund balance was applied as follows:

Unreserved Fund Balance		
Used To Reduce Tax Rate		$32,556
Beginning Fund Balance		
Reserved For Encumbrances		
Police Department	$ 984	
General Government Buildings	2,000	
Town Maintenance	6,750	
Highway Projects	3,000	
Capital Outlay	8,000	
Total Beginning Fund Balance		20,734
Total Fund Balance Applied		$53,290

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures; and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year. The reserve for encumbrances at December 31 consists of the following:

General Government Buildings	$3,069
Capital Outlay	5,843
Total	$8,912

F. Investments

Investments in all instances are stated at cost, or in the case of donated investments, at market value at the time of bequest or receipt.

G. Inventories

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1985

H. Taxes Collected For Others

The property taxes collected by the Town include taxes levied for the Merrimack Valley School District and Merrimack County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

I. Property Taxes

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to December 31, 1985, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Salisbury annually recognizes, without reserve, all tax receivables at the end of the fiscal year. The Town feels this practice of accrual is justified as it more appropriately matches the liability to the school district entity at December 31, with collections which are intended to finance these payments through June 30 of the following year.

Annually, the Town establishes an amount for abatements, discounts and refunds of property and resident tax revenues known as overlay. All abatements, discounts and refunds are charged to this account. The amount raised in 1985 was $4,966 and expenditures amounted to $2,952.

As prescribed by law, the Tax Collector sells at tax sale all uncollected property taxes in the following year after taxes are due, where applicable. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

J. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1985

NOTE 2 - INTERGOVERNMENTAL RECEIVABLES

The intergovernmental receivables at December 31, 1985 consist of the following:

General Fund	
Flood Control Lands	$13,198
Special Revenue Fund	
Federal Revenue Sharing	2,766
Total	$15,964

NOTE 3 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1985.

	General Obligation Debt
Long-term Debt Payable January 1, 1985	$24,066
Long-term Debt Retired	9,066
Long-term Debt Payable December 31, 1985	$15,000

Long-term debt payable at December 31, 1985, is comprised of the following individual issue:

$40,000 Fire Engine and Equipment Note due in annual installments of $5,000 through December 30, 1988; interest at 7%	$15,000

The annual requirements to amortize all debt outstanding as of December 31, 1985, including interest payments, are as follows:

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1985

Annual Requirements To Amortize Long-Term Debt

Year Ending December 31	General Obligation Debt Principal	Interest	Total
1986	$ 5,000	$1,050	$ 6,050
1987	5,000	700	5,700
1988	5,000	350	5,350
Totals	$15,000	$2,100	$17,100

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

NOTE 4 - CAPITAL RESERVE FUNDS

The Capital Reserve Fund balances held by the Trustees of Trust Funds at December 31, 1985, are as follows:

Purpose	Amount
School Funds	
Buildings	$ 26,520
Town Funds	
Fire Equipment	34,346
Highway Equipment	3,889
Town Hall and Parking Lot	3,895
Emergency Services Center	19,140
Road Maintenance	136,166
Pingree Bridge	3,000
Total	$226,956

NOTE 5 - TRUST FUNDS

The principal amount of all nonexpendable trust funds is restricted either by law or by terms of individual bequests in that only income earned may be expended. The Town's nonexpendable and expendable trust funds at December 31, 1985, are detailed as follows:

Purpose	Nonexpendable	Expendable
Cemetery Maintenance	$8,280	$8,748

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1985

NOTE 6 - INTERGOVERNMENTAL AGREEMENT

The Towns of Andover and Salisbury, by votes of their respective town meetings held on March 11, 1980, have entered into an agreement to appoint, compensate, and supervise one individual to serve in the capacity of Administrative Assistant to the Boards of Selectmen of each town, with the benefits and costs associated with the position shared between the towns. Under the terms of the agreement, Andover shall be deemed the employer of the Administrative Assistant. Sixty percent of work time will be expended assisting Andover and forty percent in assisting Salisbury with the full costs of this position, including salary, fringe benefits, insurance and incidental expenses such as dues and membership expenses in professional associations, being shared utilizing the same ratio, 60% by Andover and 40% by Salisbury.

NOTE 7 - BONDS OR NOTES AUTHORIZED - UNISSUED

At the March 12, 1985 Town Meeting, voters approved two articles to appropriate the Town's share of the cost to replace two bridges within the Town. At December 31, 1985, the projects have not been started. Bonds or Notes Authorized - Unissued to finance the projects are as follows:

Project	Article No.	Amount
Pingree Bridge	14	$ 54,000
Peter's Bridge	17	66,750
Total		$120,750

NOTE 8 - CONCORD REGIONAL SOLID WASTE/RESOURCE RECOVERY COOPERATIVE

During 1985, the Town entered into an intergovernmental agreement with several municipalities to create a cooperative among them in order to design, construct, operate and maintain a "centralized solid waste-to-energy facility". Under the terms of the agreement each municipality is obligated to appropriate annually its share of the budgeted costs of the ensuing fiscal period. This agreement was subsequently ratified by a special act of the legislature. The facility was not constructed as of December 31, 1985.

SCHEDULE 1
TOWN OF SALISBURY
General Fund
Statement of Estimated and Actual Revenues
For The Fiscal Year Ended December 31, 1985

REVENUES	Estimated	Actual	Over (Under) Budget
Taxes			
Property and Inventory	$411,249	$413,563	$2,314
Resident	5,410	6,070	660
Yield	10,225	10,512	287
Interest and Penalties on Taxes	11,000	11,971	971
Land Use Change	1,000	565	(435)
Total Taxes	438,884	442,681	3,797
Intergovernmental Revenues			
State			
Shared Revenue	7,844	7,844	
Highway Block Grant	35,321	35,321	
Reimbursement a/c State-Federal Forest Land	753	682	(71)
Business Profits Tax	14,746	14,746	
Flood Control Lands	13,198	13,198	
County Flood Control	200	281	81
Payment in Lieu of Taxes	1,700	1,798	98
Total Intergovernmental Revenues	73,762	73,870	108
Licenses and Permits			
Motor Vehicle Permit Fees	40,000	44,800	4,800
Dog Licenses	885	802	(83)
Business Licenses, Permits and Fees	150	141	(9)
Total Licenses and Permits	41,035	45,743	4,708
Charges For Services			
Income From Departments	1,100	1,419	319
Rent of Town Property	600	645	45
Total Charges For Services	1,700	2,064	364
Miscellaneous Revenues			
Interest On Deposits	7,000	8,038	1,038
Other	400	416	16
Total Miscellaneous Revenues	7,400	8,454	1,054

SCHEDULE 1 (Continued)
TOWN OF SALISBURY
General Fund
Statement of Estimated and Actual Revenues
For The Fiscal Year Ended December 31, 1985

REVENUES	Estimated	Actual	Over (Under) Budget
Other Financing Sources			
Operating Transfers In			
Trust Fund Income	$ 1,000	$	($1,000)
Withdrawals From Capital Reserve	19,566	19,769	203
Special Revenue Fund			
Revenue Sharing Fund	15,000	15,000	
Total Other Financing Sources	35,566	34,769	(797)
Total Revenues	598,347	$607,581	$9,234
Fund Balance Used To Reduce Tax Rate	32,556		
Total Revenues and Use of Fund Balance	$630,903		

SCHEDULE 2
TOWN OF SALISBURY
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For The Fiscal Year Ended December 31, 1985

	Encumbered From 1984	Appropriations 1985	Expenditures Net of Refunds	Encumbered To 1986	(Over) Under Budget
General Government					
Town Officers' Salaries	$	$ 9,700	$ 9,689	$	$ 11
Town Officers' Expenses		23,200	19,331		3,869
Election and Registration Expenses		500	433		67
Cemeteries		3,000	1,231		1,769
General Government Buildings	2,000	20,000	12,078	3,069	6,853
Planning and Zoning		1,000	593		407
Legal Expenses		3,000	2,155		845
FICA		2,500	2,015		485
Insurance		12,715	11,644		1,071
Unemployment Compensation		300	130		170
Overlay		4,966	2,952		2,014
Association Dues and Training		1,000	982		18
Total General Government	2,000	81,881	63,233	3,069	17,579
Public Safety					
Police Department	984	11,796	11,753		1,027
Fire Department		14,100	12,355		1,745
Building Inspection		500	695		(195)
Total Public Safety	984	26,396	24,803		2,577
Highways, Streets, Bridges					
Town Maintenance	6,750	43,750	47,938		2,562
General Highway Department Expenses		7,000	8,804		(1,804)
Street Lighting		1,200	1,090		110
Highway Projects	3,000	33,500	30,168		6,332
Total Highways, Streets, Bridges	9,750	85,450	88,000		7,200
Sanitation					
Solid Waste Disposal		15,157	14,472		685
Health					
Health Department		1,700	1,650		50
Welfare					
General Assistance		1,000			1,000
Old Age Assistance/Aid To The Disabled		7,800	3,040		4,760
Community Action Program		645	645		
Mediation Program		300			300
Total Welfare		9,745	3,685		6,060

SCHEDULE 2 (Continued)
TOWN OF SALISBURY
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For The Fiscal Year Ended December 31, 1985

	Encumbered From 1984	Appropriations 1985	Expenditures Net of Refunds	Encumbered To 1986	(Over) Under Budget
Culture and Recreation					
Parks and Recreation	$	$ 2,850	$ 1,747	$	$ 1,103
Patriotic Purposes		900	839		61
Total Culture and Recreation		3,750	2,586		1,164
Debt Service					
Principal of Long-Term Notes		9,066	9,066		
Interest Expense - Long-Term Notes		1,603	1,603		
Interest Expense - Tax Anticipation Notes		500			500
Total Debt Service		11,169	10,669		500
Capital Outlay					
Library Renovations		4,000	4,111		(111)
Pingree Bridge Replacement					
Peter's Bridge Replacement					
Solid Waste Projects		5,843		5,843	
Highway Wing Arm and Box		3,000	3,000		
Town Hall Well		4,000	5,650		(1,650)
Emergency Services Center	8,000				8,000
Total Capital Outlay	8,000	16,843	12,761	5,843	6,239
Operating Transfers Out					
Interfund Transfers					
Library		5,500	5,500		
Capital Reserve Funds					
Fire Equipment		5,000	5,000		
Pingree Bridge		3,000	3,000		
Flood Plain			6,000		(6,000)
Emergency Services Center			8,000		(8,000)
Intergovernmental Transfers					
School District Assessment		316,453	316,453		
County Tax Assessment		48,859	48,859		
Total Operating Transfers Out		378,812	392,812		(14,000)
Total Appropriations	$20,734	$630,903	$614,671	$8,912	$28,054

SCHEDULE 3
TOWN OF SALISBURY
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For The Fiscal Year Ended December 31, 1985

Unreserved - Undesignated Fund Balance - January 1, 1985	$50,800	
Unreserved - Undesignated Fund Balance - December 31, 1985	55,532	
Increase In Unreserved - Undesignated Fund Balance		$ 4,732

Analysis of Change

Additions		
1985 Budget Summary		
Revenue Surplus (Schedule 1)	$ 9,234	
Unexpended Balance of Appropriations (Schedule 2)	28,054	
1985 Budget Surplus		$37,288
Deductions		
Unreserved Fund Balance Used To Reduce 1985 Tax Rate		32,556
Net Increase In Unreserved - Undesignated Fund Balance		$ 4,732

SCHEDULE 4
TOWN OF SALISBURY
Federal Revenue Sharing Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Fiscal Year Ended December 31, 1985

Revenues		
Entitlements	$10,365	
Interest Income	1,432	
Total Revenues		$11,797
Expenditures		
Transferred To General Fund		
Health	$ 1,000	
Library	4,000	
Fire Department	3,000	
Financial Administration	3,000	
Police Department	3,000	
Recreation Department	1,000	
Total Expenditures		15,000
Excess of Revenues Over (Under) Expenditures		(3,203)
Fund Balance - January 1		16,640
Fund Balance - December 31		$13,437

SCHEDULE 5
TOWN OF SALISBURY
Salisbury Free Library
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Fiscal Year Ended December 31, 1985

Revenues		
Town Appropriation	$5,500	
Interest	122	
Other	132	
Total Revenues		$5,754
Expenditures		
Salaries and Benefits	$2,402	
Books	1,028	
Furniture	1,407	
Supplies	226	
Other	299	
Total Expenditures		5,362
Excess of Revenues Over Expenditures		392
Fund Balance - January 1		2,160
Fund Balance - December 31		$2,552

SCHEDULE 6
TOWN OF SALISBURY
Town Trust Funds
Summary of Principal, Income and Investments
For The Fiscal Year Ended December 31, 1985

Fund	Principal				Income				Balance of Principal and Income December 31, 1985
	Balance January 1, 1985	Additions	Withdrawals	Balance December 31, 1985	Balance January 1, 1985	Additions	Withdrawals	Balance December 31, 1985	
Cemetery Trust Funds	$ 7,980	$ 300	$	$ 8,280	$ 7,532	$ 1,289	$ 73	$ 8,748	$ 17,028
Capital Reserve Funds									
School	4,772	20,000		24,772	569	1,179		1,748	26,520
Fire Equipment	23,633	5,000		28,633	3,454	2,259		5,713	34,346
Highway Equipment	6,325		2,436	3,889	66	498	564		3,889
Town Hall and Parking Lot	5,744		1,849	3,895	1,548	603	2,151		3,895
Emergency Services Center	9,664	3,336		13,000		6,140		6,140	19,140
Road Maintenance	119,540			119,540	12,125	17,270	12,769	16,626	136,166
Pingree Bridge		3,000		3,000					3,000
Totals	$177,658	$31,636	$4,285	$205,009	$25,294	$29,238	$15,557	$38,975	$243,984

Investments	Market Value	Cost Basis
Bank of New Hampshire		
Time Certificates	$ 45,056	$ 45,056
Franklin Savings Bank		
Time Certificates and Passbook Savings	117,812	117,812
Stocks (At Cost)		
266 Shares Bankers Trust Co.	19,684	2,430
225 Shares Alabama Power Co.	20,700	23,296
1,100 Shares Public Service of NH	14,718	27,207
93 Shares Southern Ohio Electric	10,509	8,051
Bonds		
Northern States Power Bond	7,350	10,075
Detroit Edison Bond	7,500	10,057
Total Investments	$243,329	$243,984

RECREATION DEPARTMENT

In 1985 the Recreation Department had another good year.

Our youth teamed up with Webster to play basketball in the Penacook/Boscawen League. The Little League played and enjoyed its second season in the Boscawen League.

The girls' softball team had a fun season under the guidance of Wendy Bartlett and Irene Plourde. The disappointing part was we didn't have enough girls to have a senior team.

When it came to soccer season, it was another combined effort with Webster. The soccer teams did well and had lots of fun.

We are hoping for better things in 1986.

I would like to thank all coaches for their time and the fine job they did with our kids. Thanks too, to the committee members for their time.

Respectfully submitted,

BOB KINNE, Chairman
Recreation Committee

HIGHWAY DEPARTMENT REPORT

During 1985 Whittemore Road, Raccoon Hill Road and Center Road were ditched, patched and some rocks were removed. All of these roads were then sealed.

A new roadway was put in leading to the elementary school; it was also paved.

Guard rail was installed at North Road, Center Road and at the intersection of Lovering Hill Road and Hensmith Road.

Crushed bank gravel was placed on Hensmith Road and on New Road.

The planks on South Road Bridge were turned over and new runners were installed. New planks were also installed on part of Pingree Bridge.

All of the towns roadways had brush cut and removed and many dead trees were cut down and removed.

The major project the town intends to do in 1986 involves the Tucker Pond section of Warner Road. The road will be ditched, rocks dug up before shimming and then the road will be sealed.

Respectfully submitted,

LEON JONES, Road Agent

1986 HIGHWAY DEPARTMENT BUDGET PROPOSALS

Amount	Item
$ 750.00	Payment to Warner for Maintenance of Quimby Rd.
2,000.00	Brush cutting and tree removal
6,000.00	Summer maintenance ($1,000.00 @ for 6 months)*
30,000.00	Winter maintenance ($5,000.00 @ for 6 months)*
5,000.00	Bridge maintenance (Includes $3,000.00 for Flood Control Basin bridges)
$43,750.00	Line Item 23, Town Maintenance
$ 8,400.00	Line Item 24, General Expenses; includes items such as salt cold patch, road signs, etc.
$ 5,000.00	Ditching, widening, culvert work (Includes $2,000.00 for Flood Basin)
10,000.00	Shimming and Ditching Warner Road and Pond Hill Area
14,000.00	Sealing Warner Road and West Salisbury Road
$29,000.00	Line Item 25, Projects and Capital Improvements
$81,150.00	TOTAL HIGHWAY DEPARTMENT APPROPRIATION
-34,244.00	Highway Block Grant Funds
- 8,500.00	Interest from Flood Control Trust Fund
$38,406.00	AMOUNT TO BE RAISED BY TAXATION

*Amounts include a total of $3,500.00 allocated for maintenance of the Flood Control Basin.

SALISBURY FIRE DEPARTMENT REPORT

The fire department has been very busy this year. We answered 81 calls this year. That's 27 more than in 1984.

In addition to our monthly training, six members of the department, to include myself, took a 100-hour certified fire fighter course. Fifteen members of the Rescue Squad participated in a 90-hour training course given by a paramedic from the Concord Fire Department. This rescue training brought several new members to our team, thus improving our daytime coverage very much.

1986 is the year scheduled to replace a tank truck for the Fire Department. We have done a great deal of careful investigating of trucks built by several different companies. We discovered that it will cost approximately $55,000 to purchase a safe, efficient, quality truck, lasting 25 to 30 years.

I would like to take this opportunity to express my appreciation to the members of the Fire Department, Rescue Squad, Ladies Auxiliary, Selectmen, Budget Committee, and the people of Salisbury for your support. You've made my job much easier.

Respectfully submitted,

EDWIN BOWNE, Chief

FIRE DEPARTMENT

Operating Budget		$12,355.00
Insurance		
Ambulance	$ 378.00	
Fleet	3,607.00	
Building	785.00	4,770.00
Loan on Truck		
Principal	5,000.00	
Interest	1,400.00	6,400.00
Paid to Capital Reserve Fund		5,000.00
Electricity		381.00
Heat		845.00
TOTAL		$29,751.00

POLICE DEPARTMENT

Operating Budget		$11,753.00
Insurance		
Fleet	$ 649.00	
Liability	1,065.00	
Building	157.00	1,871.00
Social Security		475.00
Electricity		76.00
Heat		169.00
TOTAL		$14,344.00

POLICE DEPARTMENT REPORT

For the second year in a row the Police Department budget has not increased, even though set costs such as phone, dispatch and inflation have gone up. This is made possible by utilizing the other Law Enforcement Agencies available to us especially the State Police and Merrimack County Sheriff Department. Again this year, same as last, most daytime coverage is provided by the State Police.

We feel the level of services being provided are what the people of the Town of Salisbury want and are willing to pay for.

This year there were 22 arrests and summonses with a 100% conviction rate. We gave out 90 warnings and we responded to 16 automobile accidents, 4 attempted burglaries, 11 burglaries with 6 of the burglary cases solved. In all we received 274 calls.

In closing if any one has a suggestion or idea to better improve this department, please contact this department or the Selectmen.

Respectfully submitted,

The Salisbury Police Dept.
RICHARD BECKFORD, CHIEF OF POLICE
JOSEPH LANDRY, DEPUTY CHIEF
JODY HEATH, PATROLMAN

BUILDING INSPECTOR'S REPORT

1985 brought a large increase in the overall number of building permits issued: 52, as compared to 27 and 29 in 1983 and 1984 respectively. The number of permits issued for new dwellings, however, was the same. Below is a breakdown of the permits issued:

New dwellings	9
Replacement dwellings	1
Living space additions	5
Interior alterations/renovations	5
Porches and decks	4
New accessory buildings	17
Additions/alterations to accessory buildings	8
Pools	3

A new building permit application form was implemented in the spring and has been very helpful in the efficient processing of permits. When permits are returned, applicants are notified as to when during the construction process to contact the Building Inspector for on-site inspections. For the most part, this system has been handled responsibly by those who are building.

Enforcement of the State Energy Code is the responsibility of local building officials. The Code was adopted to conserve resources by requiring that new homes demonstrate minimum levels of energy efficiency. The Code addresses minimum insulation levels, efficiency ratings for combustion heating and hot water equipment, thermostat ranges, and shower flow rates. The provisions of the Code apply to additions to existing dwellings, as well. Last June the Code was amended with more stringent standards for levels of insulation. In January, the Legislature placed a moratorium on the enforcement of the new requirements; their final decision will be made in June.

A reminder that the purpose of the Building Code is to protect persons and property investments through the use of good building practices.

Respectfully submitted,

RICK ESTES
"Your Friendly Building Inspector"

SALISBURY FREE LIBRARY

The Library had an exciting and eventful year in 1985. The first phase of the Library's renovation was completed. The wall between the old Town Offices was taken down. New bookshelves were built, and the entire room was painted. Venetian blinds were hung, and a beautiful new carpet was laid - the gift of the Salisbury Historical Society. We're looking forward to the second phase of the renovation which includes bathroom facilities.

Generous contributions and the many gifts donated in memory of Elizabeth Kepper brought a reactivation of the Friends of the Library who administer these gifts. In the Fall the Friends held an open house to celebrate the newly renovated library, and in May, 1986, the Friends will sponsor Odds Bodkins, a story-teller for all ages.

In 1985 over 200 new books were put into circulation, and a new encyclopedia was added to the reference book collection. The elementary school children visit the library each Tuesday afternoon, and a preschool story time has been organized by the Friends.

In March, 1986, the Library will begin to lease books from a company which provides a large selection of new books, best sellers and older titles. This program will enable the Library to offer more new and varied books to the town. We encourage patrons to take advantage of this program by submitting requests for books to the library.

Special thanks to John Kepper who assisted the Trustees with the decisions that had to be made during the renovation, and to John Stahl who drew the plans and helped to complete this phase of the renovation. Thanks also to the donors, story hour readers and friends who helped throughout the year.

It is with regret that we have accepted the resignation of Mildred Stahl, our Librarian. Millie was with us for seven years and inaugurated many ideas to improve the Library. She will be missed by our patrons.

During our search for a new Librarian, thank you to Barbara Campbell and Gail Clukay for maintaininng the Library.

Respectfully submitted,

SYLVIA BARBER, Trustee
LESLIE OLANOFF, Trustee and Treasurer
LISA UHRIN, Trustee and Secretary

MINUTES OF THE TOWN MEETING
MARCH 12, 1985

Meeting was called to order at 10:00 a.m. with Moderator Ed Bailey presiding. The polls were declared open for official voting. The Business Meeting was called to order at 7:30 p.m. and an invocation was given by Joseph Heath IV. Joseph is a member and officer of the Bartlett Junior Grange, reigning State Junior Grange Prince and reigning State Junior Grange Stewart. Thanks was given to the Grange for a delicious lunch and supper.

A motion was made and seconded to keep the polls open until the end of the meeting. Vote was in the affirmative.

Article 1 — Ballot article. To choose all necessary Town Officers for the ensuing year. Results of Balloting:

Selectman for three years:	Edward Denoncourt, Sr.	133
Town Clerk for one year:	Dora Rapalyea	212
Tax Collector for one year:	Dorothea Lovejoy	223
Treasurer for one year:	Norma Lovejoy	224
Road Agent for one year:	Leon Jones	162
Library Trustee for one year:	Leslie S. Olanoff	218
Library Trustee for three years:	Lisa Scrofani-Uhrin	204
Trustee of Trust Fund for three years:	Daniel Hughes	205
Budget Committee for three years:	Norma Lovejoy	208
Budget Committee for three years:	Donald Nixon	209
Budget Committee for three years:	Lawrence Reagan	186
Planning Board for three years:	Daisy Dunham	210
Planning Board for one year:	Stan Wheeler	31

Article 2 — To vote by Official Ballot the Amendments to the Salisbury Zoning Ordinance as proposed by the Planning Board and printed in the Town Report. (by the Planning Board)

Article 2, Question B Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance?

161 YES 43 NO

Article 2, Question C Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance?

145 YES 63 NO

Article 3 — To vote by Official Ballot the revised Building Code to replace the existing Building Regulations as proposed by the Planning Board and printed in the Town Report. (By the Planning Board.)

Article 3, Question A Are you in favor of the adoption of the Revised Building Code for the Town of Salisbury as proposed by the Planning Board to replace the existing Building Regulations?

167 YES 53 NO

Article 4 — To hear the reports of the Officers of the Town, agents, auditors and committees appointed and pass any vote relating thereto. D. Chamberlin made motion and it was seconded by F. Adams to accept the article as read. Vote was in the affirmative.

Article 5 — To see if the Town will vote to authorize the Planning Board to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least six years, pursuant to

RSA 674:5. (By the Planning Board.) Motion was made by D. Lovejoy and seconded by D. Chamberlin to accept article as read. Vote was in the affirmative.

Article 6 — To see if the Town will vote to rescind the By-Laws Regulating Mobile Home Parks in the Town of Salisbury, adopted by warrant article at Town Meeting, March 10, 1970. (By the Planning Board.) Motion was made by D. Lovejoy and seconded by D. Chamberlin to accept article as read. Vote was in the affirmative.

Article 7 — To see if the Town will vote to authorize the Board of Selectmen on behalf of the Town to enter into a cooperative agreement, pursuant to RSA Chapter 53-A, for the purpose of joining together towns and cities in a joint and cooperative effort for the disposal of solid waste in a manner which will meet federal and state regulations and for the economical and efficient recovery of energy from said solid waste disposal. The Cooperative to be formed under the cooperative agreement will be designated the "Concord Regional Solid Waste/Resource Recovery Cooperative." A copy of the current draft of the proposed cooperative agreement is posted with the warrant and is available at the Town Office during normal business hours. The Board of Selectmen is specifically authorized on behalf of the Town (a) to execute and deliver the cooperative agreement (with such changes therein from the posted agreement as the Board of Selectmen shall approve, such approval to be conclusively evidenced by the Board of Selectmen's execution thereof) and such other instruments, documents, and agreements as the Board of Selectmen may deem necessary or desirable in furtherance of the purposes of the cooperative agreement; (b) to cause to be performed all obligations which may from time to time be required pursuant to the terms of the cooperative agreement; and (c) to take action relative thereto. Motion was made by D. Chamberlin and seconded by Wm. Fletcher to accept article as read. Discussion followed; Fred Shaw asked what the time frame for contract would be. Daisy Dunham's answer was 20 years. J. Preston asked how would dump be transported. Dunham answered we would have a receiving station in Town and the Town would transport at a cost of about $2,000 a year.

Ken Mailloux asked what was the feeling of the Board. Dunham answered, We have no problems now, but the state has many requirements. This may not solve short term problems, but it may solve long term problems. We feel if we are not involved in the beginning, we may not be included in this project. Vote was in the affirmative.

Article 8 — To see if the Town will vote to authorize the Board of Selectment to establish a program of mandatory recycling at the Salisbury Landfill, said program to become effective July 1, 1985, or thereafter, as the Board deems necessary. Motion was made by D. Chamberlin and seconded by D. Lovejoy to accept article as read. Discussion followed. Vote was in the affirmative.

Article 9 — To see if the Town will vote to raise and appropriate the sum

of Five Thousand dollars ($5,000.00) to be put in the Fire Equipment Capital Reserve Fund established in 1971. (Included in the Budget.) Motion made by R. Dukette and seconded by D. Chamberlin to accept article as read. Vote was in the affirmative.

Article 10 — To see if the Town will vote to withdraw Eight Thousand Five Hundred dollars ($8,500.00) from the Road Maintenance Capital Reserve Fund Interest and to raise and appropriate said sum for maintenance of and repairs to the Flood Control Basin roads and bridges, and to appoint the Board of Selectmen as the agent for the Town to carry out the purposes of this withdrawal. (Included in the budget.) Motion made by D. Chamberlin and seconded by P. Boyles to accept the article as read. Vote was in the affirmative.

Article 11 — To see if the Town will vote to withdraw Three Thousand dollars ($3,000.00) from the Highway Equipment Capital Reserve Fund and to raise and appropriate said sum for the purpose of purchasing a new wing arm and box, and to appoint the Board of Selectmen as the agent for the Town to carry out the purpose of this withdrawal. (Included in the Budget.) Motion was made by S. Miller and seconded by D. Lovejoy to accept the article as read. L. Jones said he felt the Town deserved the new wing arm and box. Vote was in the affirmative.

Article 12 — To see if the Town will vote to withdraw Four Thousand dollars ($4,000.00) from the Town Hall and Parking Lot Capital Reserve Fund and to raise and appropriate said sum for the purpose of drilling and installing a new well for the Town Hall, and to appoint the Board of Selectmen as the agent for the Town to carry out the purpose of this withdrawal. (Included in the Budget.) Motion was made by C. Haight and seconded by D. Lovejoy to accept the article as read.

R. Downes asked what was wrong with the well? Dunham replied the well goes dry, has salt from the road. C. Alexander read the results of well testing. Vote was in the affirmative.

Article 13 — To see if the Town will vote to withdraw Nine Thousand Five Hundred dollars ($9,500.00) from the Emergency Services Center Capital Reserve Fund and to raise and appropriate said sum for the purpose of constructing an addition to the Fire Station, and to appoint the Board of Selectmen as the agent for the Town to carry out the purpose of this withdrawal. (Included in the Budget.) (Note: These funds are in addition to the $8,000.00 authorized for withdrawal from the fund at the 1984 Town Meeting.) Motion was made by D. Chamberlin and seconded by M. Angeli to accept the article as read. Discussion followed.

Several members of the Fire Department felt this added cost was not needed at this time. P. Merkes felt the Fire Department had changed their mind on the proposed addition. C. Haight asked that the question be moved. The article was defeated.

Article 14 — To see if the Town will vote to authorize the Selectmen to issue notes or bonds for the sum of Fifty-Four Thousand dollars ($54,000.00)

and perform all necessary powers and duties pursuant to RSA 33:8 in relation thereto, and to raise and appropriate said sum for the purpose of replacing Pingree Bridge and enabling the Town to apply for State and Federal aid for said replacement. (Included in the Budget.) (By ballot.) Motion was made by D. Chamberlin and seconded by S. Miller to accept the article as read. It was stated by D. Dunham that it would be less expensive to replace bridges now than to do extensive repairs in the future.

Results of the Ballot: YES 94, and NO 15. A two-thirds vote was needed to pass. Vote was in the affirmative.

Article 15 — To see if the Town will vote to establish a Capital Reserve Fund, pursuant to RSA 35:1, to be entitled the Pingree Bridge Capital Reserve Fund, and to appoint the Board of Selectmen as agent for the Town to carry out the purpose of the Fund. The purpose of the Fund is to finance the Town's share of the cost for the replacement of Pingree Bridge. Motion was made by S. Miller and seconded by D. Chamberlin to accept article as read. Vote was in the affirmative.

Article 16 — To see if the Town will vote to raise and appropriate the sum of Three Thousand dollars ($3,000.00) and to pay said sum into the Pingree Bridge Capital Reserve Fund. (Included in the Budget.) Motion was made by D. Chamberlin and seconded by N. Lovejoy to accept the article as read. Vote was in the affirmative.

Article 17 — To see if the Town will vote to authorize the Selectmen to issue notes or bonds for the sum of Sixty-Six Thousand Seven Hundred Fifty dollars ($66,750.00) and perform all necessary powers and duties pursuant to RSA 33:8 in relation thereto, and to raise and appropriate said sum for the purpose of replacing Peter's Bridge and enabling the Town to apply for State and Federal aid for said replacement, and further to authorize the Selectmen in fixing the terms and conditions of said notes or bonds pursuant to RSA 33:8 to provide for repayment of principal and interest from the Road Maintenance Capital Reserve Fund earnings under such procedures as may be necessary and appropriate. (Included in the Budget.) (By ballot.) Motion was made by D. Chamberlin and seconded by N. Lovejoy to accept the article as read. Discussion followed.

The Town's cost would be 15% of the total, which equals $66,750.00. The State will pay 15% and the Federal Government will give 70%. Vote was by secret ballot. A two-thirds vote was needed to pass. Results were: YES 91 and NO 5. Vote was in the affirmative.

Article 18 — To see if the Town will vote to authorize the withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as set-offs against budgeted appropriations in the amounts indicated; and further, to authorize the Selectmen to make pro-rata reductions in the amounts if estimated entitlements are reduced, or to take any action hereon.

Health	$1,000.00
Library	4,000.00
Fire Department	3,000.00
Financial Administration	3,000.00
Police Department	3,000.00
Recreation Department	1,000.00

Motion was made by C. Haight and seconded by B. Dukette to accept the article as read. Vote was in the affirmative.

Article 19 — To see if the Town will vote to accept the Budget as presented by the Budget Committee and to raise and appropriate such sums of money as may be necessary to defray Town charges for the ensuing year or to pass any vote relating thereto. Motion was made by N. Lovejoy to amend the Budget from $390,874 to $381,374 and seconded by P. Merkes. Vote was in the affirmative.

Article 20 — To see if the Town will vote to authorize the Selectmen and Treasurer to borrow money on notes of the Town in anticipation of taxes, pursuant to RSA 33:7. Motion was made by D. Lovejoy and seconded by D. Chamberlin to accept the article as read. Vote was in the affirmative.

Article 21 — To see if the Town will vote to authorize the Selectmen to make application for, to accept and to expend on behalf of the Town any and all advances, grants or other funds, gifts or contribution, which may now of hereafter be forthcoming from the United States of America, the State of New Hampshire, any Federal or State agency, or any private gift or contribution in accordance with RSA 31:95-b. Motion was made by C. Haight and seconded by Fred Shaw to accept the article as read. Vote was in the affirmative.

Article 22 — To see if the Town will vote to authorize the Selectmen to transfer tax liens acquired by the Town at a Tax Collectors Sale or to convey title to real estate acquired pursuant to a Tax Collector's deed by public auction, sealed bid or in such other manner as the Selectmen may determine as justice may require pursuant to RSA 80:42. Motion was made by D. Chamberlin and seconded by N. Lovejoy to accept the article as read. Vote was in the affirmative.

Article 23 — To see if the Town will vote to authorize the prepayment of resident taxes and the acceptance of the prepayment by the Tax Collector, pursuant to RSA 80:1-a. Motion was made by N. Lovejoy and seconded by D. Chamberlin to accept the article as read. Vote was in the affirmative.

Article 24 — To see if the Town will vote to authorize the Board of Selectmen to sell Town property with a value under $1,500.00. Motion was made by D. Lovejoy and seconded by D. Chamberlin to accept the article as read. Vote was in the affirmative.

Article 25 — To transact any other business that may legally come before this meeting.

D. Dunham gave thanks to the community for their support for the last three years. She also gave thanks to several close friends for all the help with

child care and a special thanks to her husband for his help and support. A round of applause was given for these people. D. Rapalyea gave thanks to D. Dunham for three years of dedication to the Town, her presence will be missed by the Board of Selectmen. A standing applause was given to D. Dunham. Fred Shaw asked for a round of applause for the people who work for the Town. A standing applause was given for these people.

Dot Lovejoy made the motion that the meeting be adjourned and it was seconded by P. Barry. Meeting adjourned at 10:00 p.m.

The above is a true copy according to the best of my knowledge and belief.

Dora Rapalyea
Town Clerk

ATTEST: Dora Rapalyea, Town Clerk

BIRTHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DEC. 31, 1985

Date	Name of Child	Name of Mother	Name of Father
Jan. 7	Travis Dwight	Dena Lynn Stufflebeam	Steve Heath Sr.
Feb. 12	Kimberly Beth	Rene Streeter	Michael Merchant
April 29	Patrick Edward Joseph	Nancy Hodges	Kevin Connor
May 13	Sandra Elizabeth	Wendy L. Tillotson	Francis Landry
Sept. 23	Brandon Joseph	Lesa M. Perry	John J. Shea
Oct. 28	Anthony Viateau	Janette Giampaolo	Robert Germain
Dec. 4	Andrew Timothy	Margaret I. Woods	Timothy Warren
Dec. 27	Aaron William	Patricia A. Cullen	John S. Hoffman

MARRIAGES REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DEC. 31, 1985

Date	Name of Groom	Residence	Name of Bride	Residence
April 6	John Shea Jr.	Salisbury	Lesa M. Perry	Salisbury
May 4	Gary Clark	Salisbury	Donna Murphy	Salisbury
June 2	Charles Bristol	Salisbury	Sandra L. Cilley Weston	Salisbury
Aug. 17	Boyd Smith	Salisbury	Elizabeth Oellers	Salisbury
Aug. 31	Daniel Flanders	Warner	Denise Dukette	Salisbury
Nov. 9	Christopher A. Waters	Salisbury	Deborah Arata	Concord

DEATHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DEC. 31, 1985

Date	Name of Deceased	Place of Death
March 6	Shirley B. Sanborn	Franklin
March 25	Edward Fales	Daytona Beach Fl.
April 2	Oliver Allen	Concord
April 4	Susan H. Hattan	Boscawen
April 10	Horace Spooner	Franklin
May 19	Joseph Lee	Concord
May 31	Ruth E. Whitlock	Penacook
June 10	Rosario Linteau	Franklin
June 21	Maud Prince	Franklin
June 26	Marilyn Pinard	Manchester
July 3	Elizabeth Kepper	New London
July 20	James Minard	New London
Oct. 20	Ronald Rondeau	Boscawen
Oct. 26	Evelyn Nerden	Boston, Mass.
Nov. 13	Pauline J. Sargent	Salisbury
Dec. 15	Everett Hoyt	Salisbury

I hereby certify that the above is correct according to my belief and knowledge.

DORA RAPALYEA, Town Clerk

—NOTES—

TOWN MEETING SCHEDULE

March 11, 1986
Polls Open at 10:00 A.M. — Close at 7:30 P.M.

TOWN OFFICE HOURS:

Selectmen Meet 2nd and 4th Mondays at 7:00 P.M.

Administrative Assistant Hours:	Thursday & Friday 9:00 A.M. to 4:30 P.M. By Appointment
Town Clerk Hours: In charge of: Auto Registrations Vital Records Dog Licenses	Tuesday & Wednesday 9:00 A.M. to 11:00 A.M. 7:00 P.M. to 8:30 P.M.
Town Tax Collector Hours: In charge of: Property, Resident, Yield Taxes	Tuesday & Wednesday 9:00 A.M. to 11:00 A.M. 7:00 P.M. to 8:30 P.M.
Library	Tuesday 1:00 P.M. to 5:00 P.M. Thursday 2 P.M. to 4 P.M. Friday 6:00 P.M. to 8:00 P.M. Saturday 12:00 P.M. to 4:00 P.M.